



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Deborah Arkinson **Phone #:** (406) 395-4291

(Signature)

(Date)

**Chair, Board of Trustees:** Theodore Russette III

(Signature)

(Date)

**County Superintendant** Diane McLean

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	Aggregate Reim/Indirects	LOCAL		Local
037	F1 in Schools - 21st Century	STATE	02002291714	
054	Jobs for Montana Graduates	STATE	115-054	State
063	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
064	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
067	ACT Testing	STATE		
103	21st Century Community Learning	FEDERAL		84.287
104	21st Century Community Learning	FEDERAL		84.287
426	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
706	Graduation Matters	STATE		
707	Graduation Matters Montana	STATE		
751	GMM Challenge Fund Grant	STATE		
783	Vo Ed All Career & Tech Ed Programs	STATE		State

# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	137,409.24	6,685.55	186,490.13	
02	Taxes Receivable - Real and Personal (120-149)	30.98		622.48	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	137,440.22	6,685.55	187,112.61	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	30.98		622.48	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	137,409.24	6,685.55	186,490.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	137,409.24	6,685.55	186,490.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	137,440.22	6,685.55	187,112.61	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		42,886.62	(32,308.77)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			17.00	
05	Due From Other Governments (180)			81,200.32	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		42,886.62	48,908.55	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)			17.00	
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			17.00	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		42,886.62	48,891.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		42,886.62	48,891.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		42,886.62	48,908.55	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,949.18			8,672.65
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	11,949.18			8,672.65
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	11,949.18			8,672.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	11,949.18			8,672.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,949.18			8,672.65

# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,622,766.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,622,766.27	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			485.22	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			485.22	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,622,281.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,622,281.05	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,622,766.27	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,705.07	2,459.78		410,900.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	45,705.07	2,459.78		410,900.92
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	45,705.07	2,459.78		410,900.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	45,705.07	2,459.78		410,900.92
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	45,705.07	2,459.78		410,900.92

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	161,077.48	9,821.23		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	161,077.48	9,821.23		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	161,077.48	9,821.23		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	161,077.48	9,821.23		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	161,077.48	9,821.23		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			102,510.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			102,510.16	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			102,510.16	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			102,510.16	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			102,510.16	



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

21 Hill County

1229 Rocky Boy H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,966.29	3,576.64
	3110 Direct State Aid	552,097.08	566,469.02
	3111 Quality Educator	38,755.08	42,797.52
	3112 At Risk Student	11,358.70	10,787.99
	3113 Indian Education For All	2,896.80	2,964.96
	3114 American Indian Achievement Gap	26,800.00	28,290.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	20,249.25	21,470.40
	3116 Data For Achievement	2,130.00	2,840.00
	3118 Natural Resource Development	3,934.33	6,359.52
	3120 State Guaranteed Tax Base Aid	361,100.76	404,567.52
	3444 State School Block Grant	1,180.30	1,180.30
	3445 State Combined Fund School Block Grant	0.00	5,138.05
	3446 SB96 Block Grant Reimbursement	58.44	0.00
	3460 Montana Oil and Gas Tax	11,538.12	3,140.70
	6100 Material Prior Period Revenue Adjustments	878.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,036,943.73</b>	<b>1,099,582.62</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	697,195.56	696,459.28	
			2XX Personal Services - Employee Benefits	10,049.53	13,919.56	
			5XX Other Purchased Services	8,968.54	12,372.27	
			6XX Supplies and Materials	13,232.81	23,313.46	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	31,644.58	27,436.51	
			2XX Personal Services - Employee Benefits	438.15	548.73	
			6XX Supplies and Materials	291.30	1,267.41	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	21,283.03	20,985.04	
			2XX Personal Services - Employee Benefits	4,271.35	4,669.01	
			5XX Other Purchased Services	0.00	1,862.08	
			6XX Supplies and Materials	29,221.31	36,646.86	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	31,360.34	32,062.93	
			2XX Personal Services - Employee Benefits	513.52	622.72	
			3XX Purchased Professional and Technical Services	138.30	1,317.13	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	9,645.19	7,645.18
			6XX Supplies and Materials	1,177.17	1,050.00
			810 Dues and Fees	341.45	500.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	37,995.52	39,664.25
			2XX Personal Services - Employee Benefits	530.17	793.29
			3XX Purchased Professional and Technical Services	688.02	50.00
			4XX Purchased Property Services	970.20	122.99
			5XX Other Purchased Services	749.34	849.85
			6XX Supplies and Materials	1,600.63	2,666.25
			810 Dues and Fees	427.00	660.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	22,970.15	31,865.00
			6XX Supplies and Materials	27,166.28	26,897.40
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	26,185.00	24,150.00
			2XX Personal Services - Employee Benefits	411.93	483.00
			5XX Other Purchased Services	492.06	200.00
			6XX Supplies and Materials	345.66	1,940.34
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,227.83	2,361.74
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	15,717.60	15,889.95
			2XX Personal Services - Employee Benefits	332.40	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	71,341.39	78,934.39
			2XX Personal Services - Employee Benefits	2,144.48	3,484.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,072,067.79</b>	<b>1,113,691.53</b>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					151,518.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,099,582.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,113,691.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					137,409.24	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	2220 County On-Schedule Trans Reimb	13,572.72	13,406.51
	3210 State On-Schedule Trans Reimb	13,572.72	13,406.51
	3444 State School Block Grant	104.99	104.99
	3445 State Combined Fund School Block Grant	5,138.05	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,276.43	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>33,664.91</b>	<b>26,918.01</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	20,431.30	13,144.27
			6XX Supplies and Materials	1,555.53	6,564.00
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	11,114.15	9,941.87
			2XX Personal Services - Employee Benefits	0.02	0.00
			6XX Supplies and Materials	500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>33,601.00</b>	<b>29,650.14</b>

#### Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance					9,417.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,918.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,650.14 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,685.55 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	79,795.28	76,174.50
	1190 Penalties and Interest on Taxes	0.00	0.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>79,795.28</u>	<u>76,174.64</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	74,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>74,200.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	184,515.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,174.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,200.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	186,490.13	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	198,277.02	205,676.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>198,277.02</u>	<u>205,676.95</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	113,944.19	137,870.38
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	5,433.45	4,623.78
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	7,907.60	7,551.49
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	6,823.67	7,820.93
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	14,058.74	15,472.88
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	5,241.76	8,142.08
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	19,002.10	18,091.30
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	9,493.78	10,778.17
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	7,073.11	6,304.05
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	1,013.84	508.54
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	2,310.00	2,800.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	2,806.99	2,636.75
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	10,605.30	10,020.36
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	2,581.24	3,138.30



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX	Personal Services - Employee Benefits		
				0.00	441.99	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				208,295.77	236,201.00	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					73,410.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					205,676.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					236,201.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,886.62	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

21 Hill County

1229 Rocky Boy H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
037	F1 in Schools - 21st Century	
	6100 Material Prior Period Revenue Adjustments	5,458.83
054	Jobs for Montana Graduates	
	3290 State - Other State Grants	10,327.52
064	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	16,540.67
067	ACT Testing	
	4710 GEAR UP	191.25
103	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	11,100.39
104	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	85,571.70
426	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,427.00
751	GMM Challenge Fund Grant	
	3290 State - Other State Grants	4,578.70
783	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	7,624.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		149,820.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
013	Aggregate Reim/Indirects			
	1XX Regular Education Programs - Elementary/Secondary			
	25XX Support Services - Business			
			5XX Other Purchased Services	913.69
			6XX Supplies and Materials	1,555.53
			810 Dues and Fees	179.17
			013 Subtotal	2,648.39
037	F1 in Schools - 21st Century			
	1XX Regular Education Programs - Elementary/Secondary			
	9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	5,308.83
			037 Subtotal	5,308.83
054	Jobs for Montana Graduates			
	329 State Miscellaneous Grants			
	21XX Support Services - Students			
			1XX Personal Services - Salaries	5,268.50



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		904.68
			3XX Purchased Professional and Technical Services		2,259.86
			5XX Other Purchased Services		1,594.48
			8XX Other Expenditures		300.00
			<b>054 Subtotal</b>		10,327.52
<b>063</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>9999 Undistributed</b>				
			892 Material Prior Period Expenditure Adjustments		550.56
			<b>063 Subtotal</b>		550.56
<b>064</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
	<b>1XXX Instruction</b>				
			5XX Other Purchased Services		3,210.51
			6XX Supplies and Materials		13,330.16
			<b>064 Subtotal</b>		16,540.67
<b>067</b>	<b>ACT Testing</b>				
	<b>329 State Miscellaneous Grants</b>				
	<b>21XX Support Services - Students</b>				
			4XX Purchased Property Services		191.25
			<b>067 Subtotal</b>		191.25
<b>103</b>	<b>21st Century Community Learning</b>				
	<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>				
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries		6,231.84
			2XX Personal Services - Employee Benefits		1,104.84
			3XX Purchased Professional and Technical Services		672.00
			5XX Other Purchased Services		1,677.20
			6XX Supplies and Materials		1,414.51
			<b>103 Subtotal</b>		11,100.39
<b>104</b>	<b>21st Century Community Learning</b>				
	<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>				
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries		44,244.42
			2XX Personal Services - Employee Benefits		9,872.68
			3XX Purchased Professional and Technical Services		16,449.00
			5XX Other Purchased Services		9,430.28
			6XX Supplies and Materials		5,575.32
			<b>104 Subtotal</b>		85,571.70



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
426	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		21XX	Support Services - Students		
			6XX Supplies and Materials		8,427.00
			<b>426 Subtotal</b>		<b>8,427.00</b>
751	GMM Challenge Fund Grant				
	324	Graduation Matters Montana			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,020.00
			2XX Personal Services - Employee Benefits		361.99
			5XX Other Purchased Services		1,496.71
			6XX Supplies and Materials		700.00
			<b>751 Subtotal</b>		<b>4,578.70</b>
783	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		6,675.33
			810 Dues and Fees		917.00
			<b>783 Subtotal</b>		<b>7,592.33</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>152,837.34</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					51,908.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					149,820.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					152,837.34 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,891.55 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
013 Aggregate Reim/Indirects	0.00	2,648.39	-2,648.39
037 F1 in Schools - 21st Century	5,458.83	5,308.83	150.00
054 Jobs for Montana Graduates	10,327.52	10,327.52	0.00
063 Vo Ed Carl Perkins Basic Grant	0.00	550.56	-550.56
064 Vo Ed Carl Perkins Basic Grant	16,540.67	16,540.67	0.00





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
067 ACT Testing	191.25	191.25	0.00
103 21st Century Community Learning	11,100.39	11,100.39	0.00
104 21st Century Community Learning	85,571.70	85,571.70	0.00
426 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,427.00	8,427.00	0.00
751 GMM Challenge Fund Grant	4,578.70	4,578.70	0.00
783 Vo Ed All Career & Tech Ed Programs	7,624.00	7,592.33	31.67
<b>Total</b>	<b>149,820.06</b>	<b>152,837.34</b>	<b>-3,017.28</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	3260 State Driver's Education Reimbursement	0.00	4,083.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>4,083.06</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	2,620.00
		6XX Supplies and Materials		3,463.27	26.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,463.27</u>	<u>2,646.69</u>

#### Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	10,512.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,083.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,646.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,949.18	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.50	24.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7.50</u>	<u>24.19</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					8,648.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,672.65 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	679.76	2,609.25
	4820 Federal Impact Aid - Title VIII	1,084,667.71	925,261.71
	6100 Material Prior Period Revenue Adjustments	1,249.00	96.00
850	4820 Federal Impact Aid - Title VIII	6,813.72	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,093,410.19</u>	<u>927,966.96</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		6,052.13	65,066.79
		2XX Personal Services - Employee Benefits		8.25	2,695.96
		4XX Purchased Property Services		60.35	0.00
		5XX Other Purchased Services		9,943.00	13,691.50
		6XX Supplies and Materials		15,140.37	2,801.44
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services		7,668.56	13,060.42
	222X Educational Media Services				
		1XX Personal Services - Salaries		24,211.86	23,754.94
		3XX Purchased Professional and Technical Services		581.55	699.12
		4XX Purchased Property Services		350.00	188.28
		6XX Supplies and Materials		751.25	0.00
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		18,409.96	25,170.37
		3XX Purchased Professional and Technical Services		254.57	0.00
		4XX Purchased Property Services		2,938.06	3,572.07
		5XX Other Purchased Services		2,775.00	3,127.50
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		48,730.74	52,517.32
		3XX Purchased Professional and Technical Services		562.50	937.50
		4XX Purchased Property Services		476.50	0.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		33,494.64	52,703.22
		3XX Purchased Professional and Technical Services		672.00	3,879.38
		5XX Other Purchased Services		320.97	1,177.32
		6XX Supplies and Materials		2,988.44	3,269.27
		810 Dues and Fees		6,086.00	5,609.75

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	118,691.07	114,730.35
		2XX	Personal Services - Employee Benefits	500.00	200.00
		3XX	Purchased Professional and Technical Services	6,407.39	5,716.51
		440	Bldg & Grounds Repair and Main Services	0.00	66,579.01
		4XX	Purchased Property Services	76,196.26	0.00
		5XX	Other Purchased Services	8,537.01	9,239.95
		6XX	Supplies and Materials	1,016.00	743.44
		7XX	Property and Equipment Acquisition	0.00	529.63
		810	Dues and Fees	250.00	500.00
		8XX	Other Expenditures	800.00	1,817.16
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	43,619.35	33,397.61
		2XX	Personal Services - Employee Benefits	0.00	400.00
		3XX	Purchased Professional and Technical Services	151.05	200.00
		4XX	Purchased Property Services	12,881.68	13,474.89
		5XX	Other Purchased Services	6,920.09	5,569.51
		6XX	Supplies and Materials	19,387.15	12,076.42
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
		3XX	Purchased Professional and Technical Services	0.00	0.00
		4XX	Purchased Property Services	139.00	0.00
		6XX	Supplies and Materials	790.00	0.00
		810	Dues and Fees	0.00	0.00
		<b>52XX</b>	<b>Capital Leases or Long Term Notes with Board of Investments</b>		
		840	Principal On Debt	0.00	0.00
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	10,889.95	12,691.80
		2XX	Personal Services - Employee Benefits	199.99	0.00
		6XX	Supplies and Materials	174.50	0.00
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	0.00	350.08
		4XX	Purchased Property Services	400.00	0.00
		6XX	Supplies and Materials	300.00	300.00
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
		5XX	Other Purchased Services	12,112.73	11,719.52
		6XX	Supplies and Materials	5,215.99	2,538.74
		810	Dues and Fees	426.74	1,499.80
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
		3XX	Purchased Professional and Technical Services	564.00	700.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			4XX Purchased Property Services	2,101.20	1,697.64	
			5XX Other Purchased Services	20,092.88	16,656.22	
			6XX Supplies and Materials	28,683.42	20,691.08	
			810 Dues and Fees	5,298.35	4,915.00	
	<b>860</b>	<b>Community Drug Free Programs</b>				
		<b>33XX</b>	<b>Community Services</b>			
			3XX Purchased Professional and Technical Services	1,110.28	1,315.32	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries	17,427.91	18,962.39	
			2XX Personal Services - Employee Benefits	287.60	400.00	
			4XX Purchased Property Services	963.31	746.97	
			5XX Other Purchased Services	25.39	73.72	
			6XX Supplies and Materials	21,625.83	29,755.62	
			7XX Property and Equipment Acquisition	0.00	943.53	
	<b>999</b>	<b>Undistributed</b>				
		<b>9999</b>	<b>Undistributed</b>			
			892 Material Prior Period Expenditure Adjustments	11,805.78	0.00	
			971 Residual Equity Transfers Out	218,442.50	214,745.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>836,911.10</b>	<b>879,799.06</b>	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					2,574,113.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					927,966.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					879,799.06	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,622,281.05	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	51.87	123.81
	3281 State Technology Aid	1,281.19	1,276.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,333.06</b>	<b>1,400.14</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
031	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	6XX Supplies and Materials			49,649.61	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>49,649.61</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	44,304.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,400.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,705.07	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.11	6.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2.11</u>	<u>6.77</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					2,453.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,459.78	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37.00	36.96
	9710 Residual Equity Transfers In	218,442.50	214,745.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>218,479.50</b>	<b>214,781.96</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	160,000.00	165,000.00
			850	Interest on Debt	52,742.50	49,086.25
			860	Agent Fees/Issuance Costs	2,500.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				215,242.50	216,586.25	

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				412,705.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				214,781.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				216,586.25 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				410,900.92 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.65	22.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>17.65</u>	<u>22.40</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					161,055.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					161,077.48	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.47	27.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8.47</u>	<u>27.25</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					9,793.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,821.23	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**21 Hill County**

**\*\* Recalculated \*\***

**1229 Rocky Boy H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	159,714.04	171,325.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>159,714.04</u>	<u>171,325.94</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	148,571.74	166,723.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>148,571.74</u>	<u>166,723.41</u>

### Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					97,907.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					171,325.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,723.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					102,510.16	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	26,635.00	24,150.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	675,473.80	666,358.84
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,113.25	8,386.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	164.18	598.10
XX	XXX 26XX 41X	Energy Utility Services	67,597.94	79,181.44
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

21 Hill County

1229 Rocky Boy H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,470.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,470.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,156.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,917.37
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,826.88
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	24,150.00	0.00	0.00	0.00	12,691.80
280	1XXX	2XX	483.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	200.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,940.34	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,361.74	0.00	0.00	0.00	0.00
<b>Totals</b>			29,135.08	0.00	0.00	0.00	12,691.80

41,826.88

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136*

*\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

# Trustees' Financial Summary

FY2015-16

Submit ID: 1229-30719290

21 Hill County

**\*\* Recalculated \*\***

1229 Rocky Boy H S

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	49,194.00	0.00	0.00	0.00	49,194.00
Buildings	3,629,590.00	0.00	0.00	0.00	3,629,590.00
Machinery and Equipment	721,001.00	0.00	0.00	0.00	721,001.00
Construction in Progress	4,968.00	0.00	0.00	0.00	4,968.00
Totals at Historical Cost	4,404,753.00	0.00	0.00	0.00	4,404,753.00
Depreciation					
Improvement Accum	5,842.00	0.00	0.00	0.00	5,842.00
Building Accum	1,355,026.00	0.00	0.00	0.00	1,355,026.00
Machinery and Equipment Accum	322,303.00	0.00	0.00	0.00	322,303.00
Total Accumulated Depreciation	1,683,171.00	0.00	0.00	0.00	1,683,171.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,721,582.00	0.00	0.00	0.00	2,721,582.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**\*\* Recalculated \*\***

**21 Hill County**

**1229 Rocky Boy H S**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	69,562.00	0.00	0.00	0.00	69,562.00	0.00	0.00
Other Post Employment Benefits	64,670.00	0.00	0.00	0.00	64,670.00	0.00	0.00
Other	2,325,000.00	0.00	0.00	0.00	2,325,000.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,459,232.00	0.00	0.00	0.00	2,459,232.00	0.00	0.00
<b>Bond(s)</b>							
05/25/2011	1,860,000.00	0.00	165,000.00	0.00	1,695,000.00	165,000.00	1,530,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,860,000.00	0.00	165,000.00	0.00	1,695,000.00	165,000.00	1,530,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1229-30719290

**21 Hill County**

**\*\* Recalculated \*\***

**1229 Rocky Boy H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	562,846.12	0.00	162,088.01	400,758.11
Net Pension - TRS	1,017,693.36	447,249.54	0.00	1,464,942.90
<b>Business</b>				
Net Pension - PERS	0.00	0.00	0.00	0.00